

decedent shall be preferred to the exclusion of all other debts, and claims for rent in arrear against deceased persons, for which a distress might be levied by law, shall next have preference. Judgments and decrees shall next be wholly discharged. After such claims for taxes and rent, and judgments and decrees shall be satisfied, all other just claims shall be on equal footing without priority or preference. If there be not sufficient to discharge all such judgments and decrees, a proportionate dividend shall be made between the judgment and decree creditors.

Taxes.

Claims for taxes need not be proved or passed; the executors must take notice of, and pay them. *Bonaparte v. State*, 63 Md. 470.

Taxes constitute a preferred debt—art. 81, sec. 70. See also, art. 81, sec. 68.

Rent.

A claim for rent held to have priority under this section. *Longwell v. Ridinger*, 1 Gill, 60.

This section referred to as indicating that rent is not *per se*, a lien. *Buckey v. Snouffer*, 10 Md. 156.

As to claims for rent, see also sections 89 and 90.

Judgments and decrees.

This section puts judgments and decrees upon the same footing in the administration of the personal estate. *Coombs v. Jordan*, 3 Bl. 320.

A judgment of another state is considered only as a contract debt in the distribution of a decedent's assets in this state. *Brengle v. McClellan*, 7 G. & J. 434; *Bank of United States v. Merchants' Bank*, 7 Gill, 436.

Where the state and an individual have judgments against a decedent, the judgment of the state will be preferred in payment. *Contee v. Chew*, 1 H. & J. 417.

An executor is not authorized to pay a simple debt after notice of a debt by specialty. *Webster v. Hammond*, 3 H. & McH. 131.

Generally.

At common law the state is entitled to priority in the payment of the debts of the deceased, except those of record. *Murray v. Ridley*, 3 H. & McH. 174.

For a case involving the act of 1786 directing the order of the payment of debts, and the law prior thereto, see *Murray v. Ridley*, 3 H. & McH. 171.

This section referred to in construing section 108—see notes thereto. *Cape Sable Co.'s Case*, 3 Bl. 670.

For a case now apparently inapplicable to this section by reason of changes in the law, see *Post v. Mackall*, 3 Bl. 520.

As to distress, see art. 53, sec. 8, *et seq.*

As to the sale of a decedent's real estate for the payment of debts, see art. 16, sections 218 and 219.

As to funeral expenses, see art. 16, sec. 218.

As to the collateral inheritance tax, see art. 81, sec. 120, *et seq.*

1904, art. 93, sec. 115. 1888, art. 93, sec. 116. 1860, art. 93, sec. 117.

1823, ch. 131, sec. 2. 1854, ch. 86, sec. 1.

116. No administrator shall be bound to take notice of any claim against his decedent unless the same shall be exhibited to such administrator legally authenticated; or unless such claim shall have been passed by the orphans' court and entered by the register upon his docket, or unless a suit shall be pending against such administrator for such claim.